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Docket No.: 20239/0203926-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Haruhisa Toyoda et al.

Application No.: Not Yet Assigned

Confirmation No.: N/A

Examiner: Not Yet Assigned

Filed: Concurrently Herewith

Art Unit: N/A

For: PROCESS FOR PRODUCING SOFT

MAGNETISM MATERIAL, SOFT

MAGNETISM MATERIAL AND POWDER

MAGNETIC CORE

FIRST PRELIMINARY AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Abstract begin on page 6 of this paper.

Remarks/Arguments begin on page 7 of this paper.